

## 1-M Mastery Problem: Determining how transactions change an accounting equation LO4, 5, 6

Peter Gentry operates a service business called Doggywood Pet Suites. Doggywood Pet Suites uses the accounts shown in the following accounting equation. Use the form in your *Working Papers* to complete this problem.

Trans. No.	Assets				=	Liabilities	+	Owner's Equity			
	Cash	+	Accts. Rec. — Dr. Shephard	+	Supplies	+	Prepaid Insurance	=	Accts. Pay. — Paws & Claws Co.	+	Peter Gentry, Capital
Beg. Bal. 1	2,500		0		200		100		1,300		1,500
	-500										-500 (expense)
New Bal. 2	2,000		0		200		100		1,300		1,000

### Instructions:

For each transaction, complete the following. Transaction 1 is given as an example.

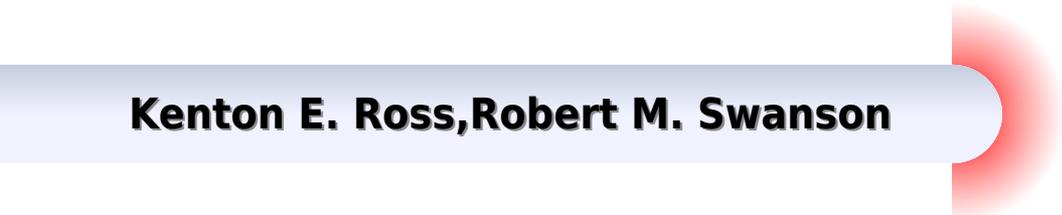
- Analyze the transaction to determine which accounts in the accounting equation are affected.
- Write the amount in the appropriate columns, using a plus sign (+) if the account increases or a minus sign (-) if the account decreases.
- For transactions that change owner's equity, write in parentheses a description of the transaction to the right of the amount.
- Calculate the new balance for each account in the accounting equation.
- Before going on to the next transaction, determine that the accounting equation is still in balance.

### Transactions:

- Paid cash for rent, \$500.00.
- Received cash from owner as an investment, \$700.00.
- Paid cash for telephone bill, \$75.00.
- Received cash from sales, \$1,050.00.
- Bought supplies on account from Paws & Claws Co., \$275.00.
- Sold services on account to Dr. Shephard, \$285.00.
- Paid cash for advertising, \$450.00.
- Paid cash for supplies, \$185.00.

# Accounting 11 6 Mastery Problem Answers

**Kenton E. Ross, Robert M. Swanson**



## Accounting 11 6 Mastery Problem Answers:

*Studies of Secondary School Graduates in Their Mastery of Certain Fundamental Processes* Frank Charles Touton, Karl Kenneth Heilman, Esther Jeffery Terry, 1927    *Century 21 Accounting* ,2000    **Elementary Course of Study, State of Washington, 1930** Washington (State). Superintendent of Public Instruction, 1930    **Whitaker's Cumulative Book List** ,1930    *Fundamentals of Accounting - Working Papers and Study Guide* Kenton E. Ross, Robert M. Swanson, 1991-03

**The Business Educator** ,1922    *Literature and Moral Economy in the Early Modern Atlantic* Dr Hillary Eklund, 2015-05-28 Grounded in the literary history of early modern England this study explores the intersection of cultural attitudes and material practices that inform the acquisition circulation and consumption of resources at the turn of the seventeenth century Considering a rich array of texts including drama poetry and prose among other genres this book considers what it means to have enough in the moral economies of eating travel trade land use and public policy    **Century 21 Accounting: Module 1. Accounting cycle, chapters 1-10** ,1982    **Resources in Education** ,1992 Serves as an index to Eric reports microform    *The Journal of the National Education Association* National Education Association of the United States, 1926    **Instr Resource Gde Ch 1-15, College Accounting** Heintz, Parry, 2007    **Automated Accounting 6.0 Text IBM Version** Warren W. Allen, Dale H. Klooster, 1994    **Gossip of the week** ,1885    *Engineering* ,1910

**The History of Israel** Heinrich Ewald, 1880    **The history of Israel, tr., ed. by R. Martineau (J.E. Carpenter, J.F. Smith).** Heinrich Ewald, 1880    *History of Israel...* Heinrich Ewald, 1874    [History of Ezra & of the Hagiocracy in Israel to the time of Christ; ed. by J. E. Carpenter. \(2nd Ed.\)](#) Heinrich Ewald, 1880    **The History of Israel ...: The history of Ezra and of the hagiocracy in Israel to the time of Christ** Heinrich Ewald, 1874    *The History of Israel. Translated from the German* Georg Heinrich August von Ewald, 1874

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